**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**THURSDAY, THE 15TH MARCH 2007 / 24TH PHALGUNA 1928**

**WP(C).No. 8795 of 2007(V)**
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**PETITIONER:**
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**M/S UDAYA OIL MILLS,**
**THATTAMALA P.O., KOLLAM**
**REPRESENTED BY ITS MANAGING PARTNER**
**SRI. SUNIL KUMAR.S**

**BY ADV. SRI.S.ARUN RAJ.**

**RESPONDENTS:**
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1. **COMMERCIAL TAX OFFICER,**
   **IST CIRCLE, KOLLAM.**

2. **INSPECTING ASSISTING COMMISSIONER,**
   **COMMERCIAL TAX OFFICE, KOLLAM.**

3. **COMMISSIONER OF COMMERCIAL TAXES,**
   **PUBLIC OFFICE BUILDING, VIKAS BHAVAN P.O.,**
   **THIRUVANANTHAPURAM.**

**BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

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W.P.(C).No.8795 of 2007-V

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Dated this the 15th day of March, 2007

**JUDGMENT**

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The petitioner is aggrieved by Ext.P1 order of penalty passed under Sec.45A of the K.G.S.T. Act. The petitioner submits the said order was unsuccessfully challenged in first revision before the Deputy Commissioner of Commercial Taxes and it has filed Ext.P3 second revision before the third respondent Commissioner of Commercial Taxes. It has already filed an application for early hearing copy of which is produced as Ext.P4. Pending revision, now steps are taken to recover the amounts due under the impugned orders by issuing Ext.P5 notice. In the above background, this writ petition is filed seeking appropriate reliefs.

2. Since a revision petition is pending since October, 2005 I think it is appropriate that the third respondent hears the matter expeditiously. So, the said respondent is directed to consider and pass orders on Ext.P4 within two weeks from the date of production of a copy of this judgment. If the petitioner is aggrieved by the recovery proceedings, it will be free to move for appropriate application for stay before the revisional authority.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS